



New York State Department of Taxation and Finance
New York City Department of Finance

Power of Attorney



Read Form POA-1-I, *Instructions for Form POA-1*, before completing. These instructions explain how the information entered on this power of attorney (POA) will be interpreted and the extent of the powers granted.

1. Taxpayer information (Taxpayer(s) must sign and date this form - please print or type.)

Taxpayer's name STAR AUTO SALES OF QUEENS VILLAGE LLC		Taxpayer's identification number (see instructions) 2552	
Spouse's name (if joint tax return)		Spouse's SSN (if applicable)	
Mailing address 21010 JAMAICA AVE	City QUEENS VLG	State NY	ZIP code 11428-1550
Spouse's mailing address (if different from above)	City	State	ZIP code

The taxpayer(s) named above appoints the individual(s) named below as the taxpayer's or taxpayers' attorney(s)-in-fact:

2. Representative information (Representative(s) must complete section 8 on page 4 of this form.)

Representative's name RANDALL FRANZEN, CPA		Telephone number (215) 355-8000	Fax number (215) 396-2000
Mailing address (include firm name, if any) 1210 NORTHBROOK DRIVE SUITE 140		Representative's NYTPRIN (if applicable)	
City TREVOSE	State PA	ZIP code 19053	E-mail address RFRANZEN@VOYNOWBAYARD.COM
Representative's name HUGH WHYTE, CPA		Telephone number (215) 355-8000	Fax number (215) 396-2000
Mailing address (include firm name, if any) 1210 NORTHBROOK DRIVE SUITE 140		Representative's NYTPRIN (if applicable)	
City TREVOSE	State PA	ZIP code 19053	E-mail address HWHYTE@VOYNOWBAYARD.COM
Representative's name ROBERT SEIBEL, CPA		Telephone number (215) 355-8000	Fax number (215) 396-2000
Mailing address (include firm name, if any) 1210 NORTHBROOK DRIVE SUITE 140		Representative's NYTPRIN (if applicable)	
City TREVOSE	State PA	ZIP code 19053	E-mail address RSEIBEL@VOYNOWBAYARD.COM

to represent the taxpayer(s) in connection with the following tax matter(s):

3. Tax matter(s) — For estate tax matters, use Form ET-14, *Estate Tax Power of Attorney*, instead of this form.

Type(s) of tax(es) (may enter more than one)	Tax year(s), period(s), or transaction(s)	Notice/assessment/Audit ID number(s)
SALES AND USE TAX	03/01/2010 - 11/30/2012	7526

with full power to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matter(s), except for signing tax returns or delegating his/her/their authority (unless specifically authorized; see page 2). If you do not want any of the above representative(s) to have full power as described above, attach a signed and dated explanation and mark an X in this box ☐

0291100094



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Taxpayer's identification number

2552

I/We authorize the above representative(s) to sign tax returns for the tax matter(s) indicated above. (If joint return, both taxpayers must sign.)

Your signature	Date	Spouse's signature	Date
----------------	------	--------------------	------

I/We authorize the above representative(s) to delegate his/her/their authority to another. (If joint return, both taxpayers must sign.)

Your signature	Date	Spouse's signature	Date
----------------	------	--------------------	------

4. Retention/revocation of prior power(s) of attorney

This power of attorney (POA) only applies to tax matters administered by the New York State Tax Department, the New York City Department of Finance, or both. Executing and filing this POA revokes all powers of attorney previously executed and filed with an agency for the same tax matter(s) and year(s), period(s) or transaction(s) covered by this document. If there is an existing POA that you do not want revoked, attach a signed and dated copy of each POA you want to remain in effect and mark an X in this box. ☐

5. Notices and certain other communications

In those instances where statutory notices and certain other communications involving the tax matter(s) listed on page 1 are sent to a representative, these documents will be sent to the first representative named in section 2. If you do not want notices and certain other communications sent to the first representative, enter the name of the representative designated on page 1 (or on the attached power of attorney previously filed and remaining in effect) that you want to receive notices, etc.

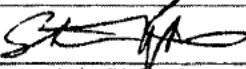
Representative's name: _____

If you do not want notices and certain other communications to go to any representative, enter **None** on the line above.**6. Taxpayer signature**

If a joint tax return was filed for New York State, New York City, or both, and both spouses request the same representative(s), both spouses must sign below.

If the taxpayer named in section 1 is other than an individual: I certify that I am acting in the capacity of a corporate officer, partner (except a limited partner), member or manager of a limited liability company, or fiduciary on behalf of the taxpayer, and that I have the authority to execute this power of attorney on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature 	Taxpayer's telephone number (718) 423-1700	Taxpayer's fax number (718) 428-8414	Date 11/8/13
Name of person signing this form (type or print) Steven Koufakis		Title, if applicable HP	
Spouse's signature	Spouse's telephone number ()	Spouse's fax number ()	Date

Affix corporate seal here, if applicable

7. Acknowledgment or witnessing the power of attorney

This power of attorney must be acknowledged by the taxpayer(s) before a notary public (see next page for acknowledgment formats) or witnessed by **two** disinterested individuals, unless the appointed representative(s) is licensed to practice in New York State as an attorney-at-law, certified public accountant, public accountant, or is a New York State resident enrolled as an agent to practice before the Internal Revenue Service.

The person(s) signing as the above taxpayer(s) appeared before us and executed this power of attorney.

Signature of witness		Signature of witness	
Name of witness (type or print)	Date	Name of witness (type or print)	Date
Mailing address of witness (type or print)		Mailing address of witness (type or print)	
City	State	City	State
ZIP code		ZIP code	

0292100094



VOYNOW_035579

Taxpayer's identification number
 2552

POA-1 (9/10) Page 3 of 4

Acknowledgment — individual

State of _____ ss:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known to be the person(s) described in the foregoing power of attorney;
 and he/she/they acknowledged that he/she/they executed the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

Acknowledgment — corporate

State of _____ ss:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known, who, being by me duly sworn, did say that he/she is
 the _____ of _____, the corporation described
 in the foregoing power of attorney; and that he/she signed his/her name thereto by authority of the board of directors of said corporation.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

Acknowledgment — limited liability company (LLC)

State of New York ss:
 County of Queens
 On this 8th day of January, 2013, before me personally
 came, _____ to me known, who, being by me duly sworn, did say that he/she is
 a member or manager of the limited liability company described in the foregoing power of attorney; and that he/she is empowered to and
 did execute the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

No. 41-4805237

Qualified in Queens County

Commission Expires 02/28/14**Acknowledgment — partnership/limited liability partnership (LLP)**

State of _____ ss:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known, who, being by me duly sworn, did say that he/she is
 a partner of the partnership described in the foregoing power of attorney; and that he/she is empowered to and did execute the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

0293100094



VOYNOW_035580

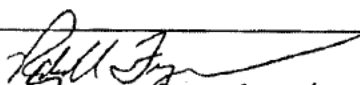
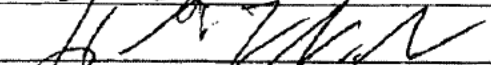
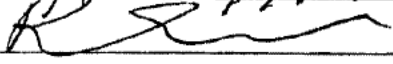
Taxpayer's identification number
2552

8. Declaration of representative(s) (to be completed by each representative)

I agree to represent the above named taxpayer(s) in accordance with this power of attorney. I affirm that my representation will not violate the provisions of the Ethics in Government Act or section 2604(d) of Chapter 68 of the New York City Charter restricting appearances by a former government employee before his or her former agency. I have read a summary of these restrictions reproduced in the instructions to this form.

I am (indicate all that apply):

- | | |
|---|---|
| <p>1 an attorney-at-law licensed to practice in New York State</p> <p>2 a certified public accountant duly qualified to practice in New York State</p> <p>3 a public accountant enrolled with the New York State Education Department</p> | <p>4 a New York State resident enrolled as an agent to practice before the Internal Revenue Service</p> <p>5 an employee not a corporate officer (if the taxpayer is a corporation)</p> <p>6 other: _____</p> |
|---|---|

Designation(s) (use number(s) from above list)	Representative's PTIN, SSN, or EIN	Signature	Date
2	9916		01-04-2013
2	0369		01-04-2013
2	2698		01-04-2013

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED IN ITS ENTIRETY, THE POWER OF ATTORNEY WILL BE RETURNED.

0294100094



NOV 2010 - turned in MV License



VOYNOW BAYARD WHYTE
AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS:
HUGH WHYTE, CPA
KENNETH MANN, CPA
RANDALL E. FRANZEN, CPA

DAVID A. KAPLAN, CPA
ROBERT KIRKHOPE, CPA
SHAWN P. MCCORMACK
ROBERT P. SEIBEL, CPA
STEVEN W. WHITE, CPA

PAUL VOYNOW, CPA^{*}
ROBERT H. BAYARD, CPA^{*}
^{*}INACTIVE

January 9, 2013

New York State
Department of Taxation and Finance
Transaction Field Audit Bureau
Queens District Office
80-02 Kew Gardens Road
Kew Gardens, NY 11415

Attn: Ms. Pansy Worthy

Re: Star Auto Sales of Queens Village, LLC

Dear Ms. Worthy:

Star Auto Sales of Queens Village, LLC closed its vehicle sales operations in December 2011. The company's service and parts operations were also closed as of early January 2013. The company is currently completely closed and transacts no business.

For this reason, and based on the information requested in your IDR #1, we will require additional time to gather the necessary information for you to conduct your audit.

We request that you please reschedule the audit to a date in May 2013.

We appreciate your understanding in this matter and look forward to a quick resolution to this matter once we have had a change to gather the necessary information.

If you have any questions or require additional information, please contact us.

Very truly yours,

VOYNOW, BAYARD, WHYTE AND COMPANY, LLP

Robert Seibel, CPA

RS/db/bn

NORTHBROOK CORPORATE CENTER • 1210 NORTHBROOK DRIVE • SUITE 140 • TREVOSE, PA 19053 • 215.355.8000 • 215.396.2000 F

MEMBER • AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER • PENNSYLVANIA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

VOYNOW_035583



New York State Department of Taxation and Finance
New York City Department of Finance

Power of Attorney



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Spouse's mailing address (if different from above)	City	State	ZIP code

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Representative's name RANDALL FRANZEN, CPA		Telephone number (215) 355-8000	Fax number (215) 398-2000
Mailing address (include firm name, if any) 1210 NORTHBROOK DRIVE SUITE 140		Representative's NYTPRN (if applicable)	
City TREVOSE	State PA	ZIP code 19053	E-mail address RFRANZEN@VOYNOWBAYARD.COM
Representative's name HUGH WHYTE, CPA		Telephone number (215) 355-8000	Fax number (215) 398-2000
Mailing address (include firm name, if any) 1210 NORTHBROOK DRIVE SUITE 140		Representative's NYTPRN (if applicable)	
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Representative's name ROBERT SEIBEL, CPA		Telephone number (215) 355-8000	Fax number (215) 398-2000
Mailing address (include firm name, if any) 1210 NORTHBROOK DRIVE SUITE 140		Representative's NYTPRN (if applicable)	
City TREVOSE	State PA	ZIP code 19053	E-mail address RSEIBEL@VOYNOWBAYARD.COM

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SALES AND USE TAX	03/01/2010 - 11/30/2012	7526

with full power to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matter(s), except for signing tax returns or delegating his/her/their authority (unless specifically authorized; see page 2). If you do not want any of the above representative(s) to have full power as described above, attach a signed and dated explanation and mark an X in this box ☐

0291100094



Page 2 of 4 POA-1 (9/10)

Taxpayer's identification number
2552

I/We authorize the above representative(s) to sign tax returns for the tax matter(s) indicated above. (If joint return, both taxpayers must sign.)

Your signature	Date	Spouse's signature	Date

I/We authorize the above representative(s) to delegate his/her/their authority to another. (If joint return, both taxpayers must sign.)

Your signature	Date	Spouse's signature	Date

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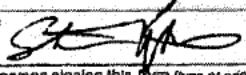
Representative's name: _____

If you do not want notices and certain other communications to go to any representative, enter **None** on the line above.**6. Taxpayer signature**

If a joint tax return was filed for New York State, New York City, or both, and both spouses request the same representative(s), both spouses must sign below.

If the taxpayer named in section 1 is other than an individual: I certify that I am acting in the capacity of a corporate officer, partner (except a limited partner), member, or manager of a limited liability company, or fiduciary on behalf of the taxpayer, and that I have the authority to execute this power of attorney on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature 	Taxpayer's telephone number (718) 428-1700	Taxpayer's fax number (718) 428-8414	Date 11/8/13
Name of person signing this form (type or print) Steven Koufakis		Title, if applicable N/A	
Spouse's signature	Spouse's telephone number ()	Spouse's fax number ()	Date

Affix corporate seal here, if applicable

7. Acknowledgment or witnessing the power of attorney

This power of attorney must be acknowledged by the taxpayer(s) before a notary public (see next page for acknowledgment formats) or witnessed by two disinterested individuals, unless the appointed representative(s) is licensed to practice in New York State as an attorney-at-law, certified public accountant, public accountant, or is a New York State resident enrolled as an agent to practice before the Internal Revenue Service.

The person(s) signing as the above taxpayer(s) appeared before us and executed this power of attorney.

Signature of witness		Signature of witness	
Name of witness (type or print)	Date	Name of witness (type or print)	Date
Mailing address of witness (type or print)		Mailing address of witness (type or print)	
City	State	City	State
ZIP code		ZIP code	



Taxpayer's identification number
 2552

POA-1(9/10) Page 3 of 4

Acknowledgment — individual

State of _____ SS:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known to be the person(s) described in the foregoing power of attorney;
 and he/she/they acknowledged that he/she/they executed the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

Acknowledgment — corporate

State of _____ SS:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known, who, being by me duly sworn, did say that he/she is
 the _____ of _____, the corporation described
 in the foregoing power of attorney; and that he/she signed his/her name thereto by authority of the board of directors of said corporation.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

Acknowledgment — limited liability company (LLC)

State of New York SS:
 County of Queens
 On this 8th day of January, 2013, before me personally
 came, _____ to me known, who, being by me duly sworn, did say that he/she is
 a member or manager of the limited liability company described in the foregoing power of attorney; and that he/she is empowered to and
 did execute the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

Notary Public, State of New York
 No. 41-4805237
 Qualified in Queens County
 Commission Expires 02/28/14

Acknowledgment — partnership/limited liability partnership (LLP)

State of _____ SS:
 County of _____
 On this _____ day of _____, before me personally
 came, _____ to me known, who, being by me duly sworn, did say that he/she is
 a partner of the partnership described in the foregoing power of attorney; and that he/she is empowered to and did execute the same.

Signature of notary public

Date

Notary public: affix stamp (or other indication of your notary authority)

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Page 4 of 4 POA-1 (9/10)

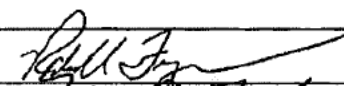
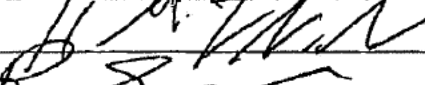

Taxpayer's identification number [REDACTED] 2552

8. Declaration of representative(s) (to be completed by each representative)

I agree to represent the above named taxpayer(s) in accordance with this power of attorney. I affirm that my representation will not violate the provisions of the Ethics in Government Act or section 2604(d) of Chapter 68 of the New York City Charter restricting appearances by a former government employee before his or her former agency. I have read a summary of these restrictions reproduced in the instructions to this form.

I am (indicate all that apply):

- | | |
|--|--|
| 1 an attorney-at-law licensed to practice in New York State
2 a certified public accountant duly qualified to practice in New York State
3 a public accountant enrolled with the New York State Education Department | 4 a New York State resident enrolled as an agent to practice before the Internal Revenue Service
5 an employee not a corporate officer (if the taxpayer is a corporation)
6 other: _____ |
|--|--|

Designation(s) (use number(s) from above list)	Representative's PTIN, SSN, or EIN	Signature	Date
2	[REDACTED] 9916		01-04-2013
2	[REDACTED] 0369		01-04-2013
2	[REDACTED] 2698		01-04-2013

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED IN ITS ENTIRETY, THE POWER OF ATTORNEY WILL BE RETURNED.

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VOYNOW_035587